

wirings located on the semiconductor substrate; and

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C1 a passivation film covering the surface of the semiconductor substrate and the wirings, including a first insulating film that is a modified spin-on-glass (SOG) film formed by implanting boron impurity into an organic SOG film.

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31. (Amended) A semiconductor device comprising:

a semiconductor substrate;

wirings located on the semiconductor substrate; and

C2 a passivation film covering the surface of the semiconductor substrate and the

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wirings, including a first insulating film that is a modified spin-on-glass (SOG) film formed by implanting boron impurity into an inorganic SOG film.

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